

**STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION**

Central Illinois Light Company)
)
Petition requesting the Illinois)
Commerce Commission to enter an)
order approving delivery services)
tariffs of Central Illinois Light)
Company, including revisions to the)
existing rates, riders, terms and)
conditions applicable to non-)
residential delivery services and)
new rates, riders, terms and)
conditions applicable to residential)
delivery services.)

Docket No. 01-0637

OFFICIAL FILE

ILL. C. C. FILE NO. 01-0465/0530/0637

IIEC

Witness

Date 1-7-02

Case

Direct Testimony and Schedules of

Alan Chalfant

On behalf of

Illinois Industrial Energy Consumers

Project 7712
November 30, 2001



BRUBAKER & ASSOCIATES, INC.
ST. LOUIS, MO 63141-2000

**STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION**

Central Illinois Light Company)
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rates, riders, terms and conditions)
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Docket No. 01-0637

Direct Testimony of Alan Chalfant

1 **Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A Alan Chalfant, 1215 Fern Ridge Parkway, Suite 208, St. Louis, MO 63141-2000.

3 **Q BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

4 A I am a consultant in the field of public utility regulation with Brubaker & Associates,
5 Inc., energy, economic and regulatory consultants.

6 **Q PLEASE STATE YOUR QUALIFICATIONS AND EXPERIENCE.**

7 A These are set forth in Appendix A to this testimony.

1 **Q ON WHOSE BEHALF ARE YOU APPEARING IN THIS PROCEEDING?**

2 A I am appearing on behalf of the Illinois Industrial Energy Consumers (IIEC). IIEC
3 members purchase substantial quantities of power from Central Illinois Light
4 Company (CILCO or Company) and are eligible for delivery service.

5 **Q WHAT ISSUES DO YOU ADDRESS IN THIS TESTIMONY?**

6 A CILCO has proposed a functionalization of costs that allocates an undue amount of
7 Administrative and General (A&G) expenses and General and Common Plant costs
8 to the distribution function. This allows CILCO to ensure recovery of these costs from
9 regulated delivery service rates. I will propose an adjustment which allocates a
10 reasonable amount of these costs to distribution services.

11 **Q WHY IS THE TREATMENT OF A&G EXPENSES AND GENERAL AND COMMON**
12 **PLANT AN ISSUE IN THIS PROCEEDING?**

13 A The treatment of A&G expenses and General and Common Plant (which I will
14 frequently refer to collectively as "overhead costs") is an issue because the amount of
15 the total delivery services revenue requirement is affected by the way these costs are
16 spread among the various functions. Specifically, an overstated allocation of
17 overhead costs to the distribution function will result in a corresponding
18 overstatement of the regulated delivery services revenue requirements.

19 **Q WHAT ARE THE SERVICES AND FACILITIES COVERED BY A&G EXPENSES**
20 **AND GENERAL AND COMMON PLANT?**

21 A These are primarily costs related to the corporate level activities of the utilities such
22 as the salaries of corporate officials, pensions and benefits, injuries and damages,

1 office supplies and miscellaneous expenses. Similarly, General Plant includes
2 investments such as office buildings, office space, land and office equipment used to
3 perform the services associated with A&G expenses. Common Plant is essentially
4 General Plant that is shared by both the gas and electric utilities. I have not taken
5 issue with CILCO's proposed allocation of Common Plant between its electric and
6 gas utilities.

7 **Q HAS CILCO ADEQUATELY DESCRIBED IN ITS TESTIMONY THE BASIS FOR ITS**
8 **FUNCTIONALIZATION OF OVERHEAD EXPENSES?**

9 **A** No. There is a short and very general discussion of the proposed functionalization of
10 A&G costs at pages 7 and 8 of the testimony of CILCO witness Michael J. Getz. The
11 only useful information available on the subject, however, must be gleaned from
12 underlying workpapers and data responses.

13 The only mention of the functionalization of General Plant in the testimony
14 filed by CILCO in Docket No. 01-0637 is the following sentence from the Direct
15 Testimony of CILCO witness Getz at page 6, lines 111-113:

16 "The remaining common and general plant, primarily district offices
17 and equipment, is allocated using the amounts identified in Docket
18 No. 01-0465."

19 It is my understanding that Docket Nos. 01-0465 and 01-0637 are now consolidated.

**Q BASED ON YOUR REVIEW OF CILCO'S WORKPAPERS AND OTHER SOURCES,
CAN YOU DESCRIBE HOW IT HAS FUNCTIONALIZED A&G EXPENSES?**

AAfter assigning a small amount of these costs to the generation function, it has allocated the remaining costs to the other functions, including distribution using a Labor Allocator exclusive of generation.

**Q WAS THE FUNCTIONALIZATION OF THESE COSTS AN ISSUE IN THE PRIOR
DELIVERY SERVICES CASE – DOCKET NOS. 99-0119 AND 99-0131?**

AYes. In that case the Company proposed using a specially constructed composite allocation factor to functionalize General Plant costs. IIEC argued in favor of using a Labor Allocator for this purpose. In its Final Order in those dockets the Illinois Commerce Commission (Commission) adopted use of IIEC's proposed Labor Allocator.

**Q IS THE LABOR ALLOCATOR ADOPTED BY THE COMMISSION IN THE PRIOR
CASE THE SAME ONE THAT CILCO CLAIMS IT USES IN THIS CASE?**

ANo. CILCO's workpapers set forth two separate Labor Allocators – AF1-Payroll and AF2-Payroll. The first of these is the traditional Labor Allocator that the Commission adopted in the prior case. It allocates 47% of costs to generation, 46% to distribution and 3% to transmission. The second of these sets the allocation to generation at zero so that 86% of costs are allocated to distribution and 6% to transmission. This second factor is the one that CILCO proposes to use in this case to allocate A&G expenses. Schedule 1, attached hereto, shows the development of these two allocation factors.

1 **Q WHY HAS THE COMPANY EXCLUDED GENERATION FROM THE LABOR**
2 **ALLOCATOR THAT IT HAS USED?**

3 A The direct testimony of Mr. Getz states at page 7, lines 144-156, that this is because
4 the Company has functionally reorganized the power plants into separate business
5 units, and the power plants have taken over responsibility for many functions that
6 previously had been done at the corporate level. He states "Most of these costs
7 assumed by the plants have been charged directly to the steam generation functional
8 accounts."

9 **Q WHAT IS THE MAGNITUDE OF THE ~~THESE~~ COSTS CHARGED DIRECTLY TO**
10 **THE STEAM GENERATION FUNCTIONAL ACCOUNTS?**

11 A As described in CILCO's response to Item 4 of IIEC's Second Data Request, only
12 \$848,000 of what would otherwise have been treated as A&G costs has been
13 charged directly to Steam Generation Accounts 500, 501 and 506. This is an
14 insignificant portion of total electric A&G costs of \$15.6 million. CILCO's response to
15 this data request is attached hereto as Schedule 2.

16 **Q EVEN IF A SIGNIFICANT AMOUNT OF SPECIFIC A&G EXPENSES HAD BEEN**
17 **TRANSFERRED FROM A&G ACCOUNTS TO THESE GENERATION ACCOUNTS,**
18 **WOULD THAT JUSTIFY THE APPROACH USED BY THE COMPANY TO**
19 **DETERMINE THE AMOUNT OF DISTRIBUTION-RELATED A&G EXPENSES?**

20 A No. First, the fact that CILCO claims to identify certain A&G expenses as being, in
21 fact, production-related is, at best, an admission that in the past the accounting
22 treatment of these costs has been inappropriate. If this is not the case, then, by their

1 very nature, these are not expenses that are amenable to direct assignment which is,
2 in reality, what CILCO is proposing.

3 Second, the Commission determined in the prior delivery services case that
4 55.6% of A&G expenses were attributable to generation. The fact that CILCO now
5 claims it can specifically identify a small portion of these overhead-related costs as
6 being directly related to generation does not excuse its generation function from a
7 reasonable allocation of a portion of those remaining costs that cannot be specifically
8 identified as attributable to a particular function.

9 Third, this approach treats the delivery services revenue requirement as a
10 residual slush fund with responsibility for those costs not specifically determined to be
11 related to production. If such a slush fund approach were to be allowed, the
12 appropriate regulatory treatment should be that only costs directly attributable to
13 delivery services should be included in the required revenues and non-regulated
14 services such as production should provide the slush fund.

15 In summary, CILCO has not, nor can it, justify the use of the AF2-Payroll
16 allocator or any allocator that attributes zero costs to its generation function.

17 **Q IS A TRUE LABOR ALLOCATOR (AF1-PAYROLL IN THIS CASE) A**
18 **REASONABLE BASIS FOR FUNCTIONALIZING OVERHEAD COSTS?**

19 **A** Yes. This Commission, other state commissions and the Federal Energy Regulatory
20 Commission have consistently found labor to be a reasonable basis for
21 functionalizing overhead costs. In particular, the FERC, after finding in Opinion
22 No. 20 that labor was the appropriate basis for functionalizing General Plant, clarified
23 its determination further in Opinion No. 20A, stating:

"We now want to make it entirely clear that Opinion No. 20 should be considered a precedent on the question of the functionalization and allocation of General Plant. What we find determinative is that in most cases General Plant is more likely to be associated with labor costs than plant costs. As the staff witness said, even a detailed analysis of General Plant would fail to produce a perfect assignment on allocation, so that the question is one of determining what functional assignment will most nearly reflect the nature of General Plant. It follows from the nature of General Plant referred to above and in Opinion No. 20 that it is peculiarly related to labor costs. It can be noted that General Plant consists largely of equipment to be operated by the company's personnel. While the utility is capital intensive, this is not, therefore, true of General Plant." (FERC Opinion 20-A, August 3, 1978, "5 FERC ¶ 61,091")

Q WHAT IS THE RESULT OF CILCO'S PROPOSED ALLOCATION OF A&G EXPENSES AMONG THE FUNCTIONS?

A That is shown in Table 1, below. For purposes of comparison, I have also shown the functionalization approved by the Commission in the prior delivery services case and the functionalization of the costs in this case based on the use of the Labor Allocator AF1-Payroll.

TABLE 1					
<u>Comparison of A&G Allocations</u>					
<u>Function</u>	<u>CILCO Proposed</u>	<u>Commission Approved</u>	<u>Docket No. 01-0637</u>	<u>Docket No. 01-0637</u>	<u>Docket No. 01-0637</u>
	<u>Docket No. 01-0637</u>	<u>Docket Nos.</u>	<u>99-0119 & 99-0131</u>	<u>Costs Allocated By Labor</u>	<u>Allocator AF1-Payroll</u>
Distribution	\$ 13,641,973	\$	11,668,439	\$	8,792,735
Transmission	\$ 1,119,261	\$	967,627	\$	518,767
Generation	\$ 2,154,031	\$	15,823,542	\$	7,875,141
Other	\$ 989,684			\$	718,306
Total	\$ 17,904,949	\$	28,459,607	\$	17,904,949

1 As Table 1 clearly shows, CILCO's proposal increases the delivery services revenue
2 requirement by more than \$3 million as a result of its ^{refusal} ~~refund~~ to use the Commission's
3 approved allocation method.

4 **Q WHAT IS YOUR SPECIFIC RECOMMENDATION CONCERNING THE**
5 **ALLOCATION OF A&G COSTS?**

6 **A** I recommend that these costs be allocated to the various functions using the Labor
7 Allocator AF1-Payroll as set out in Schedule 1 and applied in Table 1.

8 **Q IS THERE A SIMILAR ISSUE WITH RESPECT TO GENERAL AND COMMON**
9 **PLANT COSTS?**

10 **A** Yes. The issues concerning those costs are similar to those concerning A&G
11 expenses with one noteworthy difference. This difference is CILCO has not used a
12 Labor Allocator at all to functionalize General and Common Plant costs but has used
13 a "net plant" allocator. Moreover, like its AF2-Payroll Labor Allocator, the net plant
14 allocator also excludes any allocation to the generation function. Because, based on
15 nearly any allocator that excludes generation, the bulk of all costs will be allocated to
16 distribution; this factor also results in an overstatement of the General and Common
17 Plant costs attributable to distribution.

18 **Q HAS CILCO EXPLAINED WHY IT USED A NET PLANT ALLOCATOR RATHER**
19 **THAN LABOR TO FUNCTIONALIZE THESE COSTS?**

20 **A** No.

Q DOES CILCO OFFER ANY EXPLANATION AT ALL, IN TESTIMONY, IN EITHER THIS DOCKET OR DOCKET NO. 01-0465 SUPPORTING THE USE OF A NET PLANT ALLOCATOR FOR THIS PURPOSE?

A No.

Q WHAT IS SHOWN ON TABLE 2?

A Table 2 is a comparison of CILCO's proposed functionalization of General and Common Plant with that approved in the prior delivery services proceeding and the functionalization of the costs in this case based on the use of the Labor Allocator AF1-Payroll.

TABLE 2				
<u>Comparison of General and Common Plant Allocations</u>				
<u>Function</u>	<u>CILCO Proposed Docket No. 01-0637</u>	<u>Commission Approved Docket Nos. 99-0119 & 99-0131</u>	<u>Docket No. 01-0637 Costs Allocated By Labor Allocator AF1-Payroll</u>	
Distribution	\$ 52,470,777	\$ 20,100,000	\$	28,769,417
Transmission	\$ 7,379,321	\$ 1,666,829	\$	1,938,614
Generation	\$ 2,973,046	\$ 27,257,561	\$	29,430,499
Other	\$ -		\$	2,684,614
Total	\$ 62,823,144	\$ 49,024,390	\$	62,823,144

As this table shows, CILCO is proposing to reduce the amount of General and Common Plant allocated to Generation from \$29.4 million under the approved allocation based on use of the Labor Allocator to less than \$3 million, a 90% reduction. While some of this reduction is allocated to transmission, the allocation to distribution is increased by nearly \$24 million.

1 Q WHAT IS YOUR SPECIFIC RECOMMENDATION CONCERNING THE
2 ALLOCATION OF GENERAL AND COMMON PLANT COSTS?

3 A As with A&G expenses, I recommend that General and Common Plant costs be
4 allocated to the various functions using the Labor Allocator AF1-Payroll as set out in
5 Schedule 1 and applied in Table 2.

6 Q ARE YOU AWARE OF A SIMILAR COMPARISON PROVIDED BY CILCO AS
7 EXHIBIT 2.4 IN DOCKET NO. 01-0465?

8 A Yes. That exhibit purports to shown there is little change between the
9 functionalization of General and Common Plant costs in the prior delivery services
10 case and the proposed functionalization in this case. In fact, however, the column on
11 that Exhibit labeled "1997 Amount" shows the amounts CILCO had proposed in its
12 prior case, not the amounts that the Commission approved. In response to Item 3 of
13 IIEC's Second Data Request, CILCO acknowledges that the amount of General Plant
14 the Commission approved to be functionalized as distribution was \$9.1 million (or
15 41%) of the total rather than the \$19.7 million (or 82%) as proposed by CILCO in that
16 case. Similarly, the Commission allowed only \$10.3 million (or 25%) of total company
17 Common Plant as compared to its proposed amount of \$16.3 million (or 39%) in the
18 prior case.

19 Thus, whereas Exhibit 2.4 in Docket No. 01-0465 suggests that the "2000
20 Amount" of General and Common Plant assigned to distribution was 56% which
21 differs little from the 55% as proposed by CILCO in the prior case, there is a
22 considerable difference between the 56% proposed here and the Commission
23 approved assignment in the prior case. Specifically, based on CILCO's response to
24 Item 3 of IIEC's Second Data Request (attached hereto as Schedule 3), the

1 Commission allowed only 37% of total company (including gas) General and
2 Common Plant to be assigned to distribution in the last delivery services case as
3 compared to CILCO's proposed 56% in this case.

4 **Q HAVE YOU DETERMINED THE IMPACT OF YOUR PROPOSED USE OF THE**
5 **LABOR ALLOCATOR AF1-PAYROLL TO GENERAL AND COMMON PLANT AND**
6 **A&G EXPENSES AS ADOPTED BY THE COMMISSION IN THE PRIOR**
7 **PROCEEDING ON CILCO'S DELIVERY SERVICES REVENUE REQUIREMENT?**

8 **A** Yes. Use of the Commission adopted Labor Allocator AF1-Payroll as opposed to the
9 zero generation Labor Allocator used by CILCO for A&G expenses and the zero labor
10 net plant allocator for *General and Common Plant costs* would reduce the delivery
11 services revenue requirement by \$8,049,321. I have attached, as Schedule 4, the
12 relevant portion of the Company's cost of service study which I reran using my
13 recommended changes to A&G expenses and General and Common Plant costs.
14 This shows a resulting total Company (Distribution) revenue requirement of
15 \$104,008,032 as compared to the Company's requested revenue requirement of
16 \$112,057,353.

17 **Q DOES THIS COMPLETE YOUR DIRECT TESTIMONY?**

18 **A** Yes, it does.

Qualifications of Alan Chalfant

1 **Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A Alan Chalfant. My business mailing address is PO Box 412000, 1215 Fern Ridge
3 Parkway, Suite 208, St. Louis, Missouri 63141-2000.

4 **Q WHAT IS YOUR OCCUPATION?**

5 A I am a consultant in the field of public utility regulation and am a principal in the firm of
6 Brubaker & Associates, Inc., energy, economic and regulatory consultants.

7 **Q PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.**

8 A I hold a Bachelor's Degree in Mathematics from Northern Illinois University and the
9 degree of Master of Arts in Economics from Washington University. From 1968 to
10 1973, I was Assistant Professor of Economics at California State University at
11 Northridge, California. Among other courses in economics and statistics, I taught
12 courses in the economics of antitrust and regulation at both the graduate and
13 undergraduate levels. I have also taught courses at both graduate and under-
14 graduate levels at California Lutheran College.

15 In 1973, I accepted a position with the Public Service Commission of
16 Wisconsin in the Utility Rates Division. While at the Commission, I designed the rates
17 for electric and natural gas utilities and aided in the preparation for cross-examination
18 of witnesses representing utilities and intervenors before the Commission.

19 I joined the firm of Drazen-Brubaker & Associates, Inc. in September 1974
20 and became a Principal in that firm in 1988. In April 1995 the firm of Brubaker &
21 Associates, Inc. (BAI) was formed. It includes most of the former DBA principals and

1 staff and currently has its principal office in St. Louis, Missouri, with branch offices in
2 Kerrville, Texas; Plano, Texas; Denver, Colorado; Asheville, North Carolina and
3 Chicago, Illinois.

4 Since 1974, I have been engaged in the preparation of studies relating to
5 utility rate matters and have participated in numerous electric and gas rate cases. In
6 total, I have participated in cases involving more than 60 electric utilities, 30 gas
7 distribution utilities and 20 interstate pipelines.

8 **Q HAVE YOU PREVIOUSLY TESTIFIED BEFORE A REGULATORY COMMISSION**
9 **OR A PUBLIC AUTHORITY?**

10 **A** I have testified before the Federal Energy Regulatory Commission and more than
11 thirty state public utility regulatory commissions including the Illinois Commerce
12 Commission. In addition, I have appeared before a number of municipal regulatory
13 bodies and courts.

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CENTRAL ILLINOIS LIGHT COMPANY

Comparison of CILCO Electricity Labor Allocators

	<u>AF1-Payroll</u>		<u>AF2-Payroll</u>	
	<u>Payroll</u>	<u>Percent</u>	<u>Payroll</u>	<u>Percent</u>
Generation	14,634,773	46.847%	-	0.000%
Transmission	964,006	3.086%	964,006	5.806%
Distribution	14,306,040	45.794%	14,306,040	86.155%
Supply	991,550	3.174%	991,550	5.971%
Account Management	<u>343,416</u>	<u>1.099%</u>	<u>343,416</u>	<u>2.068%</u>
Total	31,239,785	100.000%	16,605,012	100.000%

Source: CILCO WPC-1d, page 1 of 6

CENTRAL ILLINOIS LIGHT COMPANY

Docket No. 01-0637

Response to Illinois Industrial Energy Consumers' Second Set of Data Requests

IIEC-4: CILCO Exhibit 10, page 7, states that the Company has functionally reorganized the power plants into separate business units and that the power plants have their own accountants and administrative staffs, have installed their own inventory, accounts payable, payroll and general ledger system. It goes on to say that "most of these costs assumed by the plants have been charged directly to the steam generation functional accounts." Please provide, by account number, all such costs that have been assumed by and charged to the steam generation functional accounts.

Response: Approximately \$745,000 was charged to FERC account 500 for wages and vouchers related to accounts payable, IT, purchasing, human resources, telephones, office supplies, and accounting functions performed at the power plants. Another \$62,000 was charged to account 501 related to fuel procurement and approximately \$41,000 for radios and pagers was charged to account 506.

Prepared by: M. J. Getz
Accounting Team Co-Team Leader
309-677-5425

CENTRAL ILLINOIS LIGHT COMPANY

Docket No. 01-0637

Response to Illinois Industrial Energy Consumers' Second Set of Data Requests

IIEC-3: Please provide a listing of the figures comparable to those included in the column labeled "1997 Amount" in *CILCO* Exhibit 2.4 in Docket No. 01-0465 showing the amounts approved by the Commission in the Consolidated Dockets 99-0119 and 99-0131.

Response: The amount of common and general plant assigned to electric distribution was adjusted downward in the final order in the original DST filing due to the inappropriate application of the labor allocation factor. The final order resulted in approximately \$9.8 million or 41% and \$10.3 million or 25% of general and common plant, respectively, being allocated to electric distribution. Transportation equipment alone is approximately \$14 million or 54% of the electric general plant. Direct identification of the vehicles used by electric generation reveals that only \$547,000 or 4% of vehicle costs are properly allocated to generation instead of the 56% assigned in the last DST case due to misapplication of the labor allocation factor. Software intangible costs are approximately \$32.7 million or 48% of common plant and generation's portion is minor due to the functional separation that has occurred. The power plants have reorganized into separate business units and already installed their own separate inventory, accounts payable, payroll, and general ledger systems.

Prepared by: M. J. Getz
Accounting Team Co-Team Leader
309-677-5425

CENTRAL ILLINOIS LIGHT COMPANY
COST OF SERVICE STUDY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2000
ELECTRIC DISTRIBUTION

TOTAL
COMPANY
(1)

CLAIMED RATE OF RETURN SUMMARY SCHEDULE - COMPONENT FORMAT

RATE OF RETURN 9.84%

REVENUES REQUIRED

1	DEMAND COMPONENTS	79,184,518
2	DEMAND PRODUCTION	(0)
3	DEMAND TRANSMISSION	(0)
4	DEMAND TRANSMISSION OTHER	(0)
5	DEMAND TRANSM LOAD DISPATCHING	(0)
6	DEMAND DISTRIBUTION	79,184,518
7	DEMAND SUBTRANSMISSION	6,679,093
8	DEMAND SUBTRANSM SUBSTATIONS	4,193,332
9	DEMAND DIRECT ASSIGN SUBSTATIONS	1,378,030
10	DEMAND DISTR PRIMARY SUBSTATIONS	8,526,384
11	DEMAND DISTRIBUTION PRIMARY	37,129,402
12	DEMAND DISTRIBUTION SECONDARY	11,587,062
13	DEMAND DISTRIB LOAD DISPATCHING	1,058,711
14	DEMAND DISTRIB ADD'L FACILITIES REV	(148,859)
15	DEMAND DISTRIBUTION TRANSFORMERS	8,781,363
16	DEMAND DISTRIBUTION SERVICES	(0)
17	ENERGY COMPONENTS	(0)
18	CUSTOMER COMPONENTS	24,823,514
19	370 - METERS SINGLE PHASE SEC	1,443,557
20	370 - METERS SECONDARY	483,842
21	370 - METERS PRIMARY	16,911
22	370 - METERS PRIMARY SUBSTATION	6,122
23	370 - METERS SUBTRANSMISSION	2,277
24	370 - METERS TRANSMISSION	1,913
25	902 - METER READING	2,576,323
26	903 - CUST RECORDS & COLL	6,965,848
27	904 - UNCOLLECTIBLE ACCOUNTS	268,703
28	908 - CUSTOMER ASSISTANCE	2,797,147
29	909 - INFORMATION & INSTRUCT	(0)
30	CUSTOMER BLACK START	82,331
31	CUST MTR REG OBLIGATION	2,572,147
32	CUST METERS INSTR TRANSF	774,322
33	CUST SERVICES	5,767,380
34	373 - STR LIGHT & OUTDOOR LIGHT	2,093,248
35	CUSTOMER ADVANCES FOR CONSTR	(706,874)
36	CUSTOMER DEPOSITS	(5,521)
37	450 - LATE PAYMENT CHARGES	(316,161)
38		
39	TOTAL COMPANY	104,008,032
		104,008,032
40	ANNUAL BOOKED KWH SALES	6,125,342,024
41	TOTAL ANNUAL BILLS	2,387,508
42	MONTHLY BILLING DEMANDS	14,330,009
43	METERS ACCT 370 @ 12/31/00	198,931